

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

SPECIAL LEAVE PETITION(CIVIL) NO.10759/2018
(WITH IA NO.48854/2021)

Commissioner of Income Tax (LTU), New Delhi ...Petitioner

Versus

International Tractors Limited ...Respondent

O R D E R

1. Interlocutory Application No. 48854 of 2021 has been preferred by the assessee to dispose of the present special leave petition filed by the Revenue on the ground that during the pendency of the present proceedings, the assessee has settled the matter under Direct Tax Vivad se Vishwas Act, 2020.

2. Shri Vikramjit Banerjee, learned Additional Solicitor General of India appearing on behalf of the Revenue has submitted that he has no further instructions in the matter on the aforesaid. However, he has submitted that the special leave petition may be disposed of on the statement made by Shri Ajay Vohra, learned Senior Advocate appearing on behalf of the assessee that the matter has been settled under Direct Tax Vivad se Vishwas Act, 2020, reserving liberty with the Revenue to revive the special leave petition, in case of necessity.

3. In view of the above, IA No. 48854/2021 is allowed and Special Leave Petition (Civil) No. 10759/2018 is disposed of in terms of the settlement

arrived at by the assessee under Direct Tax Vivad se Vishwas Act, 2020. However, it is observed that we have not entered into the merits of the case and we have not expressed anything on merits in favour of either of the parties and the present special leave petition is disposed of only on the basis of the statement made by the learned Senior Advocate appearing on behalf of the assessee that the matter has been settled under Direct Tax Vivad se Vishwas Act, 2020.

4. Liberty is reserved in favour of the Revenue to revive the special leave petition, in case of necessity.

.....J.
[M.R. SHAH]

NEW DELHI;
FEBRUARY 07, 2022

.....j.
[B.V. NAGARATHNA]

2. Shri Vikramjit Banerjee, learned Additional Solicitor General of India appearing on behalf of the Revenue has submitted that he has no further instructions in the matter on the aforesaid. However, he has submitted that the special leave petition may be disposed of on the statement made by Shri Ajay Vohra, learned Senior Advocate appearing on behalf of the assessee that the matter has been settled under Direct Tax Vivad se Vishwas Act, 2020, reserving liberty with the Revenue to revive the special leave petition, in case of necessity.

3. In view of the above, IA No. 48808/2021 is allowed and the Special Leave Petition (Civil) No. 8426/2018 is disposed of in terms of the settlement arrived at by the assessee under Direct Tax Vivad se Vishwas Act, 2020. However, it is observed that we have not entered into the merits of the case and we have not expressed anything on merits in favour of either of the parties and the present special leave petition is disposed of only on the basis of the statement made by the learned Senior Advocate appearing on behalf of the assessee that the matter has been settled under Direct Tax Vivad se Vishwas Act, 2020.

4. Liberty is reserved in favour of the Revenue to revive the special leave petition, in case of necessity.

.....J.
[M.R. SHAH]

NEW DELHI;
FEBRUARY 07, 2022

.....j.
[B.V. NAGARATHNA]

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

MISCELLANEOUS APPLICATION NO.1563/2018

IN

SPECIAL LEAVE PETITION(CIVIL) NO.8423/2018
(With IA No. 48816/2021)

Commissioner of Income Tax ...Applicant/Petitioner

Versus

International Tractors Limited ...Respondent

O R D E R

Miscellaneous Application No. 1563/2018

Having heard Shri Ajay Vohra, learned Senior Advocate appearing on behalf of the applicant-assessee and Shri Vikramjit Banerjee, learned Additional Solicitor General of India appearing on behalf of the Revenue and considering the averments made in the application, the present Miscellaneous Application No. 1563/2018 is hereby allowed. Order dated 28.03.2018 passed in Special Leave Petition (Civil) No. 8423/2018 is hereby recalled and the said special leave petition is ordered to be restored to its original number.

Special Leave Petition (Civil) No. 8423/2018 with IA No.48816/2021

1. Interlocutory Application No. 48816 of 2021 has been preferred by the assessee to dispose of the present special leave petition filed by the Revenue on the ground that during the pendency of the present proceedings, the assessee has settled the matter under Direct Tax Vivad se Vishwas Act, 2020.
2. Shri Vikramjit Banerjee, learned Additional Solicitor General of India

appearing on behalf of the Revenue has submitted that he has no further instructions in the matter on the aforesaid. However, he has submitted that the special leave petition may be disposed of on the statement made by Shri Ajay Vohra, learned Senior Advocate appearing on behalf of the assessee that the matter has been settled under Direct Tax Vivad se Vishwas Act, 2020, reserving liberty with the Revenue to revive the special leave petition, in case of necessity.

3. In view of the above, IA No. 48816/2021 is allowed and the Special Leave Petition (Civil) No. 8423/2018 is disposed of in terms of the settlement arrived at by the assessee under Direct Tax Vivad se Vishwas Act, 2020. However, it is observed that we have not entered into the merits of the case and we have not expressed anything on merits in favour of either of the parties and the present special leave petition is disposed of only on the basis of the statement made by the learned Senior Advocate appearing on behalf of the assessee that the matter has been settled under Direct Tax Vivad se Vishwas Act, 2020.

4. Liberty is reserved in favour of the Revenue to revive the special leave petition, in case of necessity.

.....J.
[M.R. SHAH]

NEW DELHI;
FEBRUARY 07, 2022

.....j.
[B.V. NAGARATHNA]

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

MISCELLANEOUS APPLICATION NO.1562/2018

IN

SPECIAL LEAVE PETITION(CIVIL) NO.8425/2018

(With IA No. 48813/2021)

Commissioner of Income Tax ...Applicant/Petitioner

Versus

International Tractors Limited ...Respondent

O R D E R

Miscellaneous Application No. 1562/2018

Having heard Shri Ajay Vohra, learned Senior Advocate appearing on behalf of the applicant-assessee and Shri Vikramjit Banerjee, learned Additional Solicitor General of India appearing on behalf of the Revenue and considering the averments made in the application, the present Miscellaneous Application No. 1562/2018 is hereby allowed. Order dated 28.03.2018 passed in Special Leave Petition (Civil) No. 8425/2018 is hereby recalled and the said special leave petition is ordered to be restored to its original number.

Special Leave Petition (Civil) No. 8425/2018 with IA No.48813/2021

1. Interlocutory Application No. 48813 of 2021 has been preferred by the assessee to dispose of the present special leave petition filed by the Revenue on the ground that during the pendency of the present proceedings, the assessee has settled the matter under Direct Tax Vivad se Vishwas Act, 2020.
2. Shri Vikramjit Banerjee, learned Additional Solicitor General of India

appearing on behalf of the Revenue has submitted that he has no further instructions in the matter on the aforesaid. However, he has submitted that the special leave petition may be disposed of on the statement made by Shri Ajay Vohra, learned Senior Advocate appearing on behalf of the assessee that the matter has been settled under Direct Tax Vivad se Vishwas Act, 2020, reserving liberty with the Revenue to revive the special leave petition, in case of necessity.

3. In view of the above, IA No. 48813/2021 is allowed and the Special Leave Petition (Civil) No. 8425/2018 is disposed of in terms of the settlement arrived at by the assessee under Direct Tax Vivad se Vishwas Act, 2020. However, it is observed that we have not entered into the merits of the case and we have not expressed anything on merits in favour of either of the parties and the present special leave petition is disposed of only on the basis of the statement made by the learned Senior Advocate appearing on behalf of the assessee that the matter has been settled under Direct Tax Vivad se Vishwas Act, 2020.

4. Liberty is reserved in favour of the Revenue to revive the special leave petition, in case of necessity.

.....J.
[M.R. SHAH]

NEW DELHI;
FEBRUARY 07, 2022

.....j.
[B.V. NAGARATHNA]

ITEM NO.25 Court 12 (Video Conferencing) SECTION XIV

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition for Special Leave to Appeal (C) No. 10759/2018

(Arising out of impugned final judgment and order dated 20-07-2017
in ITA No. 690/2008 passed by the High Court of Delhi at New Delhi)

COMMISSIONER OF INCOME TAX (LTU) Petitioner(s)

VERSUS

INTERNATIONAL TRACTORS LTD. Respondent(s)

(IA No. 51458/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT

IA No. 48854/2021 - FORMAL DISPOSAL)

WITH

MA 1550/2018 in SLP(C) No. 8426/2018 (XIV)
(FOR RECALLING THE COURTS ORDER ON IA 62643/2018
FOR WITHDRAWAL OF CASE / APPLICATION ON IA 48808/2021
IA No. 62643/2018 - RECALLING THE COURTS ORDER
IA No. 48808/2021 - WITHDRAWAL OF CASE / APPLICATION)

MA 1563/2018 in SLP(C) No. 8423/2018 (XIV)
(FOR RECALLING THE COURTS ORDER ON IA 62648/2018
FOR WITHDRAWAL OF CASE / APPLICATION ON IA 48816/2021
IA No. 62648/2018 - RECALLING THE COURTS ORDER
IA No. 48816/2021 - WITHDRAWAL OF CASE / APPLICATION)

MA 1562/2018 in SLP(C) No. 8425/2018 (XIV)
(FOR RECALLING THE COURTS ORDER ON IA 62645/2018
FOR WITHDRAWAL OF CASE / APPLICATION ON IA 48813/2021
IA No. 62645/2018 - RECALLING THE COURTS ORDER
IA No. 48813/2021 - WITHDRAWAL OF CASE / APPLICATION)

Date : 07-02-2022 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE M.R. SHAH
HON'BLE MRS. JUSTICE B.V. NAGARATHNA

For Petitioner(s) Mr. Vikramjeet Banerjee, ASG
 Mr. Rupesh Kumar, Adv
 Mr. Merusagar Samantaray, Adv
 Mr. Pranay Ranjan, Adv
 Ms. Anita Sahani, Adv
 Mrs. Anil Katiyar, AOR
 Mr. Raj Bahadur Yadav, AOR

Contd..

For Respondent(s) Mr. Ajay Vohra, Sr Adv
Mr. Aashish Gupta, Adv
Mr. Aditya Mukherjee, Adv
Mr. Alind Chopra, Adv
Mr. S. S. Shroff, AOR

UPON hearing the counsel the Court made the following
O R D E R

SLP (C) No. 10759/2018 with IA No.48854/2021

I.A. No.48854/2021 is allowed and SLP (C) No.10759/2018 is disposed of in terms of the signed order.

M.A. No.1550/2018 in SLP (C) 8426/2018
(with IA No.48808/2021)

M.A.No.1550/2018 is allowed and the SLP is ordered to be restored to its original number.

I.A. No.48808/2021 is allowed and the SLP (C) No.8426/2018 is disposed of in terms of the signed order.

M.A. No.1563/2018 in SLP (C) 8423/2018
(with IA No.48816/2021)

M.A.No.1563/2018 is allowed and the SLP is ordered to be restored to its original number.

I.A. No.48816/2021 is allowed and the SLP (C) No.8423/2018 is disposed of in terms of the signed order.

M.A. No.1562/2018 in SLP (C) 8425/2018
(with IA No.48813/2021)

M.A.No.1562/2018 is allowed and the SLP is ordered to be restored to its original number.

I.A. No.48813/2021 is allowed and the SLP (C) No.8425/2018 is disposed of in terms of the signed order.

(NEETU SACHDEVA)
COURT MASTER (SH)

(NISHA TRIPATHI)
BRANCH OFFICER

(signed orders are placed on the file)